



## Georgia Department of Revenue

### Gwinnett County Local Ad Valorem Tax Facts

**Caution:** By viewing the web pages at the Georgia Local Government Services Division's website, taxpayers should obtain a general understanding of the property tax laws of Georgia that apply statewide. This page contains local information about a specific county. While every attempt has been made to include everything a taxpayer needs to know, mistakes are possible and taxpayers should contact their local tax officials for verification and clarification of the information found on this page. Information on this page was current as of 05/22/2014.

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#### LOCAL TAX OFFICIALS

##### Tax Commissioner

Richard Steele  
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Email: [tax@gwinnettcountry.com](mailto:tax@gwinnettcountry.com)  
Website: [www.GwinnettTaxCommissioner.com](http://www.GwinnettTaxCommissioner.com)  
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##### Chairman of the Board of Tax Assessors

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##### Chief Appraiser

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##### Chairman of the Board of Commissioners

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Website: [www.gwinnettcountry.com](http://www.gwinnettcountry.com)

**PROPERTY TAX RETURNS** Property tax returns must be filed with the Gwinnett County Board of Tax Assessors between January 1 and April 1 of each year. The taxpayer may elect not to file a property tax return if there have been no changes that would affect the value of their property from the previous year.

**HOMESTEAD EXEMPTIONS** The deadline for filing for a homestead exemption in Gwinnett County is April 1 for property that was owned on January 1.

Application for homestead exemption is made with the Tax Commissioner in the county. Failure to apply by the deadline is considered a waiver of the exemption for that year.

Gwinnett County offers homestead exemptions to eligible property owners, disabled persons and senior citizens. Special exemptions are based on age, disability and/or income.

##### Value Offset Exemption

This exemption provides additional property tax relief by offsetting future assessment values for county tax billing purposes. (SB292, 2000)

**FREEPORT LEVEL ONE EXEMPTIONS** Gwinnett County voters have elected to exempt the following types of commercial and industrial inventory:

- Class 1 - Raw materials and goods in process of manufacture - 100% exemption
- Class 2 - Finished goods produced in Georgia within the last 12 months - 100% exemption
- Class 3 - Finished goods stored in Georgia within the last 12 months and destined for shipment out-of-state - 100% exemption

The Cities of Buford, Berkeley Lake, Duluth, Grayson, Sugar Hill, and Suwanee have also elected to exempt 100% of all qualified Level 1 freeport

inventory.

The deadline for filing an application for freeport exemption with the Board of Tax Assessors is April 1 to receive the full exemption.

**AD VALOREM TAX PAYMENTS** The Gwinnett County Tax Commissioner collects property taxes in one installment.

**VALUATION APPEALS** If the assessors disagree with the taxpayer's returned value, they will change the value and a notice of assessment will be sent to the taxpayer. If the taxpayer wishes to appeal the change, the appeal must be sent to the Board of Tax Assessors and postmarked no later than 45 days from the date of the notice. Beginning 01/01/11 all taxable real property will be sent a notice of assessment.

**AD VALOREM TAX REFUNDS** If a taxpayer discovers they have paid taxes that they believe were illegal or erroneous, they may request a refund within three years of the date of payment. The claim for refund should be filed in writing with the Board of Tax Assessors within three years after the date of payment.

**MOTOR VEHICLE REGISTRATION** Vehicle owners must renew their registration and pay the ad valorem tax every year with the Tax Commissioner during the 30 day period which ends on their birthday. If the vehicle is owned by more than one person, then the birthday of the person's name that appears first on the title is used to determine the registration period. Newly acquired vehicles must be registered within 30 days. Motor vehicles purchased on or after March 1, 2013, and titled in this State are exempt from sales and use tax and annual ad valorem tax—also known as the "birthday tax." The taxes are replaced by a one-time tax that is imposed on the fair market value of the vehicle called the Title Ad Valorem Tax Fee (TAVT).

#### **MOBILE HOME TAXATION**

**Mobile Home Location Permits** Taxpayers locating a mobile home in Gwinnett County must apply to the Tax Commissioner for a location permit within 30 days of permanent placement of the home in the county and then annually thereafter between January 1 and April 1. Mobile homes that are temporarily located in the county and are owned by a business that is not located in the county should notify the Board of Tax Assessors of their presence to avoid being cited for failure to apply for the location permit.

**Mobile Home Returns** Owners of mobile homes that are located in the county on January 1 must return the mobile home for taxation to the Tax Commissioner on or before April 1 of each year at the same time they apply for the location permit.

**INTANGIBLE RECORDING** Every holder of a long-term note secured by real estate must have the security instrument recorded in the county where the real estate is located within 90 days. In Gwinnett County the Clerk of the Superior Court is responsible for collecting intangible recording tax. The Clerk's office can be contacted at:

P.O. Box 880  
Lawrenceville, Ga. 30045-6900  
770-822-8100

The tax for recording the note is at the rate of \$1.50 for each \$500.00 or fractional part of the face amount of the note.

#### **OTHER INFORMATION**

**Local Ordinances** There are no local ordinances pertaining to ad valorem taxation.

**Fees for Garbage, Speed Tables, Street Lights and Stormwater** The Tax Commissioner is responsible for collecting fees for solid waste collection, stormwater, speed tables and street lights.

**Independent School Systems** The City of Buford has a school system independent from the county.

**City Tax** The Gwinnett County Tax Commissioner collects city ad valorem taxes on real and personal property for the cities of Berkeley Lake, Dacula, Grayson, Lawrenceville, Lilburn, Peachtree Corners, Snellville and Sugar Hill.

Other city taxes are collected at these locations:

City of Buford 2300 Buford Hwy Buford, Ga. 30518 770-945-6761	City of Braselton 4982 Highway 53 Braselton, Ga. 30517 706-654-3915
City of Rest Haven 428 Thunder Road Buford, Ga. 30518 770-945-8659	City of Suwanee 373 Highway 23 Suwanee, Ga. 30024 770-945-8996
City of Auburn 1369 4 th Ave Auburn, Ga. 30011 770-963-4002	City of Loganville 4385 Pecan Street Loganville, Ga. 30052 770-466-1165
City of Norcross 65 Lawrenceville Street Norcross, Ga. 30071 770-448-2122	City of Duluth 3578 West Lawrenceville Street Duluth, Ga. 30096 770-476-3434

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